



Deputy National Taxpayer Advocate

June 26, 2009

Control No.: TAS-13.1.16-0609-050  
Expiration Date: 06/30/2010  
Impacted IRM: IRM 13.1.16

## MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Melissa R. Snell  
Deputy National Taxpayer Advocate

SUBJECT: Guidance on Updated Case Assignment List

The purpose of this memo is to issue guidance on assigning Taxpayer Advocate Service (TAS) cases.

TAS has updated the Case Assignment List previously included in the 2004 Revision of IRM 13.1.7, *Taxpayer Advocate Case Processing*, as IRM Exhibit 13.1.7-4. The updated Case Assignment List reflects case advocate grade levels instead of using the job titles Associate Advocate and Senior Associate Advocate, which are now obsolete. The list also includes case assignment grade levels for issue codes created after October 2004 that relate to parent issue codes on the 2004 list. Managers will use the updated Case Assignment List, attached to this memorandum and posted to the TAS website, to assist in case assignment decisions.

TAS will incorporate the updated Case Assignment list into IRM 13.1.16.

Attachment: Case Assignment List

## Attachment 1- Case Assignment List

Primary Core Issue Code	Issue Code Description	Assignment
010	Lost/Stolen Refunds	5/9
020	Expedite Refund Request	5/9 or 11
030	Undeliverable Refunds	5/9
040	Returned/Stopped Refunds	5/9
050	Invalid SSN (Primary/Secondary)	5/9
055	ITIN Refund Inquiry	5/9
060	IRS Offset	5/9
065	Delinquent Return Refund Hold	5/9
070	TOP Offset	5/9
080	Direct Deposit	5/9
081	Direct Deposit Split Refund	5/9
090	Other Refund Inquiries/Issues	5/9 or 11
110	Account/Notice Inquiry	5/9 or 11
120	Tax Questions	5/9 or 11
130	Taxpayer Rights	11
140	Forms/Publication Requests	5/9
150	Copies of Returns/Admin Files/Exam Reports	5/9
151	Transcript Request	5/9
155	Disclosure Requests/FOIA	5/9
160	TE/GE (EP/EO) Technical	11
170	Assessment Statute (ASED)	5/9 or 11
175	Collection Statute (CSED)	5/9 or 11
180	Refund Statute (RSED)	5/9 or 11
190	Other Technical, Procedural, or Statute Issues	5/9 or 11
210	Missing/Incorrect Payments	5/9
220	EFTPS	5/9
230	FTD/ES	5/9
240	Lockbox	5/9
250	Excess Collection	5/9
260	Unpostable Payment	5/9
270	Back-up Withholding (BWH)	5/9
290	Other Payment Issues	5/9 or 11
310	Processing Original Return	5/9
315	Unpostable/Reject	5/9
320	Math Error (other than EITC)	5/9
321	Math Error ITIN	5/9
325	Invalid Dependent SSN/Name	5/9
326	Invalid Spouse/Dependent ITIN	5/9
330	Processing Amended Return	5/9
340	Injured spouse claim	5/9

<b>Primary Core Issue Code</b>	<b>Issue Code Description</b>	<b>Assignment</b>
350	Innocent spouse claim	5/9 or 11
350	Innocent spouse claim	11
350	NMF Input of IS Determination Results	5/9
360	Carryback/carryforward claims (NOL, F1045/1139)	5/9 or 11
370	Disaster Relief Claim	5/9 or 11
380	Form 843 (other than interest abatement)	5/9 or 11
390	Other Document Processing Issues	5/9 or 11
390	Unprocessed Return Math Error - ITIN	5/9
410	Multiple/Mixed TIN	5/9 or 11
420	Scrambled SSN	11
425	Stolen Identity	5/9 or 11
430	SS-4, Application for EIN	5/9
440	Subchapter S Corporation	5/9
450	Form W-7/ITIN/ATIN	5/9
451	ITIN merge	5/9
460	Application for Exempt Status (F1023/1024)	11
470	Name/address Changes	5/9
490	Other Entity Issues	5/9 or 11
490	BMF TIN Merges	5/9
510	Failure to Deposit Penalty (FTD)	5/9
520	Failure to File (FTF)/Failure to Pay (FTP) Penalty	5/9
530	Estimated Tax Penalty (ES)	5/9
540	Civil Penalties (other than TFRP)	5/9 or 11
540	DCC Enforcement Program - Form 8300 Penalty Project	11
540	DCC Enforcement Program - Questionable W-4	11
550	Trust Fund Recovery Penalty (TFRP)	11
560	Individual Retirement Account (IRA) Penalty	5/9 or 11
590	Other Penalty Issues	5/9 or 11
610	Open Audit (non-RPS, EITC)	5/9 or 11
610	Series 1XXX	11
610	DCC Enforcement Program - Open Employment Tax	11
610	Series 2XXX	5/9
610	Series 5XXX	5/9
610	TEFRA	11
610	Series 7XXX	11
620	Reconsiderations/SFR/6020b/Audit	5/9 or 11
620	Series 1XXX	11
620	DCC Enforcement Program - Open Employment Tax	11

<b>Primary Core Issue Code</b>	<b>Issue Code Description</b>	<b>Assignment</b>
620	Series 2XXX	5/9
620	Series 5XXX	5/9
620	TEFRA	11
620	Series 7XXX	11
630	Revenue Protection Strategy (EITC Claim)	5/9
631	EITC Certification (qualifying child)	5/9
632	EITC Certification (filing status)	5/9
633	EITC Certification (automated underreporter)	5/9
639	EITC Reconsideration	5/9
640	EITC Recertification	5/9
650	SS-8 Determinations	5/9 or 11
660	Open URP	5/9
670	Closed URP	5/9
675	CAWR	5/9
677	FUTA	5/9
680	OIC - Doubt as to Liability	11
690	Other Examination	5/9 or 11
690	Special Requests for Decisions Concerning Liability, Filing Status, etc.	5/9 or 11
690	Form 4361 (Minister Waivers) Determinations	5/9
710	Levy	5/9 or 11
711	FPLP Levy - (OPM) retirement income	5/9 or 11
712	FPLP Levy - SSA benefits	5/9 or 11
713	FPLP Levy - Federal Employee Salaries	5/9 or 11
714	FPLP Levy - Federal Emp Travel & Reimbmt Paymts	5/9 or 11
715	FPLP Levy - Federal Contractor/Vendor Payments	5/9 or 11
720	Original Lien Filing	5/9 or 11
721	Lien Release	5/9 or 11
722	Lien Withdrawal	5/9 or 11
723	Lien Subordination	5/9 or 11
724	Lien Discharge	5/9 or 11
729	Lien - Other	5/9 or 11
730	Seizure and Sale	11
740	Unable to Pay (CNC)	5/9 or 11
751	Streamlined Installment Agreement	5/9
752	Guaranteed Installment Agreement	5/9
753	Direct Debit Installment Agreement	5/9
759	Installment Agreement (other)	5/9 or 11
760	TDI-SFR/6020b	5/9 or 11
760	Non-Filer Issues	5/9
770	Bankruptcy	11

<b>Primary Core Issue Code</b>	<b>Issue Code Description</b>	<b>Assignment</b>
780	OIC - Doubt as to Collectibility	11
781	OIC - Effective Tax Administration	11
790	Other Collection Issues	5/9 or 11
810	Informal Interest Abatement Request	5/9 or 11
820	Formal Interest Abatement Request (F843)	5/9 or 11
830	Interest Calculation	5/9 or 11
840	Restricted Interest	11
850	Credit Interest	5/9 or 11
890	Other Interest	5/9 or 11
910	Innocent Spouse Appeals	11
911	Penalty Appeals	5/9 or 11
911	Penalties Assessed by a Field Office with 90-day Notice of Deficiency	5/9 or 11
911	Service Center Automatic Penalty Assessment (Letter 854C)	5/9
911	Service Center Automatic Penalty Assessment (Letter 854C)	5/9
912	Examination Appeals	5/9 or 11
912	Coordinated Exam Program (CEP) Appeals Cases	Tech Advisor
912	TE/GE Appeals Cases	11
912	Docketed Cases Under Appeals Jurisdiction (See IRM 8.4.1.1.1, Docketed Case Categories)	11
912	TEFRA Appeals Cases	11
913	Collection Due Process (CDP) Appeals	5/9 or 11
914	OIC Appeals	11
915	Collection Appeals Process (CAP)	5/9 or 11
919	Appeals - Other	5/9 or 11
950	Criminal Investigation	5/9 or 11
951	CI (Return Preparer Program)	5/9 or 11
960	Non-Master File (NMF)	5/9
970	Exclusion of Foreign Earned Income	5/9 or 11
975	Foreign Tax Credit	5/9 or 11
980	Tax Treaties	5/9 or 11
985	Alien Taxation	5/9 or 11
990	Other	5/9 or 11